MULTIMEDIA UNIVERSITY

STUDENT IDENTIFICATION NO

MULTIMEDIA UNIVERSITY

THIRD TRIMESTER FINAL EXAMINATION, **2018/2019 SESSION**

BAC4624 – ADVANCED ACCOUNTING INFORMATION SYSTEMS

(All Section / Groups)

27th. MAY 2019
9:00 am – 12:00 pm
(3 Hours)

INSTRUCTION TO STUDENT

1. This Question paper consists of 6 pages including cover page with 4 Questions only.
2. Answer all the **FOUR** questions. Mark distribution for each question is given.
3. Please print all your answers in the Answer Booklet provided.

QUESTION 1

Many organizations are subject to international certification requirements such as ISO 9000 for quality management systems. Similarly, MARVEL Berhad, a prominent Global Delivery Centre in Cyberjaya identifies regulatory and quality management requirements as one of the top five reasons to use flowcharts. For MARVEL, it is very important to have a sound documentation technique as to portray its superior quality to the clients. To illustrate, Mr. Stark, the accountant, has provided you with a sample of transaction and may ask you to help him in documenting the following activity (After Sales Service):

> *"The process starts when a service request form (two copies) is prepared in the* ***production department.*** *Copy 2 is forwarded to the* ***repair and maintenance department.*** *Copy 1 is filed in the production department.*
>
> *In the repair and maintenance department, copy 2 of the service request is used to manually prepare a four-part work order form. Copy 2 of the service request form is then filed in that department. Copy 4 of the work order form is forwarded to the production department to acknowledge the service request and then be filed there. Copy 3 of the work order form is filed in the repair and maintenance department, then, the clerks in that department manually record actual materials and supplies used and labor time required on copies 1 and 2 of the work order. When the work order is completed, copy 1 is filed in the repair and maintenance department, and copy 2 is forwarded to the* ***accounting department.***
>
> *Clerks in the accounting department manually complete a detailed costing of copy 2 of the work order and prepare a work order summary report (three copies). Copy 1 of the work order summary report is forwarded to the production department, copy 2 to repair and maintenance, while Copy 3 is filed in the accounting department."*

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REQUIRED:

a) Prepare a context diagram for the above scenario. (5 marks)

b) Prepare a document flowchart for MARVEL Berhad for it's after sales service activity. (15 marks)

c) Compare the guidelines for preparing flowcharts and DFDs. What general design principles and limitations are common to both documentation techniques? (5 marks)

(TOTAL: 25 MARKS)

QUESTION 2

As part of the plan to redesign the existing information system used by the engineers, Property Brothers Berhad hired a consulting firm three months ago. The engineers will be able to use state-of-the-art CAD programs to help in their daily work. Further, they will be able to store these designs on a network server where they and other engineers may be able to call them back up for future designs with similar components.

As part of the steering committee plans, the consulting firm has been instructed to develop they system without disrupting the engineers. In fact, top management believes that the best route is to develop the system and then to "introduce" it to the engineers during a training session. Management does not want the engineers to spend precious billable hours guessing about the new system or putting work off until the new system is working. Thus, the consultants are operating under a cover of secrecy.

REQUIRED:

a) If you are a member of the steering committee, would you have plan differently? Explain your answers. (10 marks)

b) Explain the common System Development Life Cycle (SDLC) phases? (10 marks)

c) Explain why the Systems Development Life Cycle is of interest to accountants? (5 marks)

(TOTAL: 25 MARKS)

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QUESTION 3

The Fourth Industrial Revolution (4th IR) is the new buzzword in technology. It has changed the way many business processes are structured and performed. Robotic Accounting Process Automation has dramatically affected the decision-making process. Decision making is a complex, multistep activity: identify the problem, collect and interpret information, evaluate ways to solve the problem, select a solution methodology and implement the solution. A robotic process automation (RPA) can provide assistance in all phases of decision making through presenting information in multiple ways. It has improved decision making in several ways.

REQUIRED:

a) Elaborate some of the ways that information can improve decision making that help the decision maker interpret the results, evaluate and choosing among alternative courses of action? (10 marks)

b) The degree to which an RPA can support decision making depends on the type of decision being made. Explain these **TWO** (2) categories of *semi-structured decision* and *unstructured decision*? (5 marks)

c) Why a student's knowledge of accounting is not complete without an understanding of RPA? Elaborate how the RPA design is affected by information technology, the organization's strategy, and the organization's culture. (10 marks)

(TOTAL: 25 MARKS)

QUESTION 4

a) A major materials handling story of the 1990s was the 16-month delay in the opening of the new Denver International Airport due to problems with the high-tech baggage handling system. Considered to be an enormous technological leap even by today's high-tech standards, the system design called for a series of complicated and highly variable routings of individually-powered baggage carriers.

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Designers, however, grossly underestimated the difficulties of dealing with the high level of complexity in the system design. Unrealistic schedules, software problems, and the lack of a backup system all contributed to a string of delays. Not until a $ 50 million backup system based on conventional conveyor technology was built and the initial scope of the automated system greatly scaled back was the airport able to open on February 28, 1995.

Although disastrous from a public relations perspective, the experience at Denver will prove invaluable in terms of the lessons learned about developing large-scale, technologically-advanced systems. Gaining a better understanding of the kinds of extraordinary challenges that are routinely encountered in dealing with complex systems should help today's designers ask more of the right questions up-front instead of after the fact.

REQUIRED:

i) The Denver International Airport was plagued with problems prior to and immediately after its opening. After reading the above article, assess where you think problems went wrong in either the conceptual design and/or the system selection stages. (10 marks)

ii) List out the steps that you should taken during the design of AIS to ensure end-user needs were satisfied. (5 marks)

b) Ms. Nur, is the sole-owner of a rapidly growing online women fashion store. Only after few months, she faces stiff competition selling the same products. Currently, the online platform is based on an out-of-date technology. This has resulted in poor customer service, late and error-prone billing, and inefficient control and monitoring of inventory. If the business is to continue growing, its AIS must be upgraded. However, the company is not exactly sure what it wants the AIS to accomplish. Ms. Nur has heard about prototyping, but she does not know what it is and whether it would help her.

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REQUIRED:

i) What would you tell Ms. Nur if she asked you to define and explain prototyping?

(5 marks)

ii) Elaborate the advantages and related disadvantages of prototyping and the circumstances in which it would be most appropriate.

(5 marks)

(TOTAL: 25 MARKS)

END OF EXAM QUESTIONS